G. R. S. IX-5]

Previous references. 1911-7

~~192~~

(Municipal)

File No 483 of 97

Serial Nos.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—7

of 1910 ~~Part B~~ for 1911 in Jan. '04

SUBJECT

Complaint of Sir Jamsetji regarding the imposition of profession tax in Mangalore village, Chikmagalur Taluk

---

WD 22 4—GPB—20,000—11 6 20

Precis

Petition C No. 19507 26.11.92
13630 1.12.92

Petitioner: Sanjeevappa
of Mangote in
Shimoga Taluk.

This is an appeal against the order of the Deputy Comm.r of ~~Shimoga~~ Shimoga imposing on the petitioner ~~a tax~~ a profession tax of Rs 4 per annum.

The facts of the case are briefly as follows:

On the 2nd Dec. 1891 one Mallappa Son of Badige Gangappa of Mangote village presented a petition to the Dy Commissioner that an annual tax of Rs 7 had been unjustly imposed on his house, that there

were some others* in the
village who were exempted
from such taxation
although they too had
been carrying on their
professions (Carpentry &c).

On 7th December
1891 the Dy Commissioner
directed the Aumildar
to report why the indivi
duals referred to in the
above petition had not
been taxed.

On the 8th February
1892 the Aumildar reported
to the Dy Comm.r that
the individuals referred
to by the above named
Mallappa in his petition
were not residents of
Mangote village, that
the said Mallappa was
not a man of good
character and that
there were no grounds
to remit the Kandayam
imposed on the him (Mallappa

* including Peti
Mangote Sangeevappa)

V

16-4-92

The Dy Commr thereupon ordered as follows:

" One individual is entered as kukoar in the Barabakuti account of this village. In virtue of this kulk Veelacumtappa has been enjoying the exemption. His younger brother Hanumanthappa is carrying on some profession. Two rupees should be imposed on this man. It appears that another brother (Elder) Fakeerappa has been cultivating garden and has not been carrying on any other profession. You should be particular about this.

One of Rs 7 now entered against the name of Pettiane mallap

Rs 3 should be remitted and the balance Rs 4 confirmed as tax.

× × ×

Mallappa, Kenchappa and Basappa members of Sanjeevappa's (Peti:) family appear to be engaged in their profession in Kudlu Pillangere & other villages. Hence a tax of Rs 4 should be entered in the name of Sanjeevappa for the house."

Mallappa son of Sanjeevappa (Peti:) presented a petition× to the Dy Comm: praying for the remission of the kandayam referred to above.

× dat: May 1892

On the 31st May 1892 the Dy Comm: directed the Amildar to report as to what had been done in the case at the last Jc. sabanda

5

On the 6th June 1892 the Amildar reported that he had carried out the ~~the~~ Dy Comrs orders conveyed in No. 1861 16-4-92 refd to above.

On the 9th June 1892 the Dy Comrs ordered that the orders passed at the Jamabandi ~~were~~ were final and would not be interfered with.

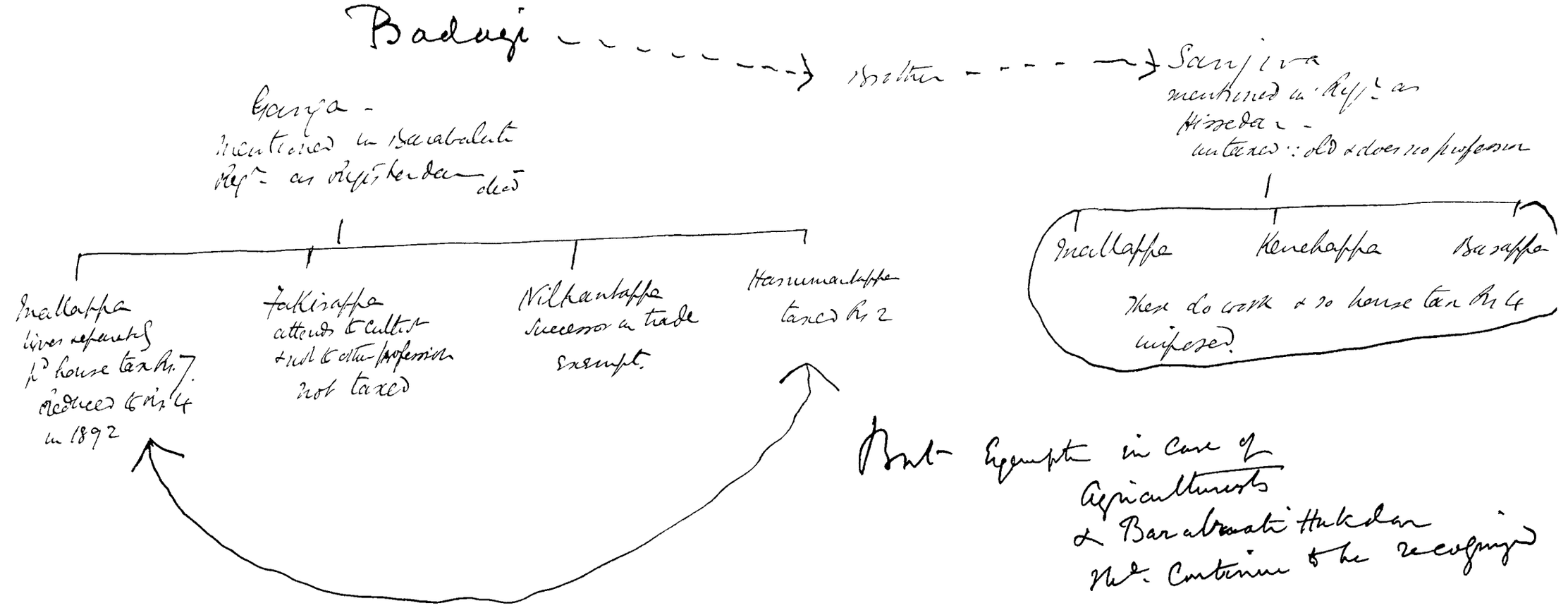
The present appeal to this office is virtually against the order of the Dy Comrs of 16-4-92

The Dy Comrs letter to this office

6

dated 14th April 1893
~~[illegible]~~, gives the facts
of the case.

MEH


Badagi
Gangya -
mentioned in Barabalute
Regr as Registerdar
Hirseda -
mentioned in Regr as
Inallappa
Kenchappa
Basappa
Inallappa
lives separately
pd house tax Rs. 7.
reduced to Rs 4
in 1892
Takkiappa
attends to cultivation
not taxed
Nilkantappa
Succeeds to trade
exempt.
Hanumantappa
taxed Rs 2
Exempted in case of
Agriculturists
& Barabalutis thakdars
Regr Continues to be recognized

(General Serial No. 32.)

189 ?

No. 1343

Name of Petitioner. Sangeeramah Carpentry

Village. Mungoli

Taluk. Shimoga

District. Do.

Date of Arzi. 13-11-92

Date of Receipt. 1-12-92

Date of Disposal.

No. of Enclosures. Two.

Mankal. 483-92

ABSTRACT.

The petitioner has been a Carpenter, Iron smith & other workman of the village with royalty in Sarabahalli he has also been paying cyot. he has been against the Inamdar taxes with professional tax of Rs 4-4-0 lately Praying that his name be cancelled.

SVR
9/12/92

Mysore Govt. Central Press Bangalore—7-9-92,—1000.

Pol
727

13-12-92

MYSORE DEWAN'S OFFICE,

PETITION DEPARTMENT.

OFFICIAL MEMORANDUM.

The accompanying Petition No. 1343

dated 13th Nov./92 received at the

Dewan's Office from Sanjeeviah carpenter

residing in Hungoli, Shimoga

praying for the cancellation of

the profession tax of Rs 4/- levied

from him against in Mamool,

is forwarded, together with its two

enclosures, to the the Deputy Commissioner

Shimoga Dist. The order which

Petr has received from the Amildar,

is not such

order as enables Govt to judge

the appeal. The Dy Commr

is requested to record a formal

order with grounds & submit

copy of the same for the in-

formation and further orders

of Government.

By Order,

Draft
(ch Secy's order) MR
10/12

BANGALORE,
1892.

for Chief Secretary.

M. G. C. P. Bangalore—21-11-92—3,000.

From the Amildar No. 1270 & 1272 dt 9/11/92.

(General Serial No. 30) 12062

10

189 3/Pet 500

From The Dy Cr [illegible]

To The Chief Secretary to the Govt of Mysore

Municipal 483-92-3

Dated 19th

Despatched

Received

Enclosures No. 3 with two covers

General No. 1270

No. 1222

With reference to No. Petn 727 dated 10 December last the Petition from Sanjivaiah, carpenter residing in Channapatna, Ramnagar Taluk and submits Memorandum bearing on the case.

Petn for Govt
21/4

M. G. C. P Bangalore —27-1-93.—5,000.

No 1270 en 3 with cor:
1222 Enclosure.

Mirzapur District
Deputy Commissioner's
Mirzapur 19th April 1873

To

The Chief Secretary to the
Govt of Bengal

Sir,

With reference to your
Official memorandum
No 9 dtd 727 of the 10th December
last, I have the honor to
submit the vernacular
proceedings of the case
containing the Journal
order recorded at the time
of the Jamabandi.

2. From the extract of
the Parganah Register
filed by the Petitioner the
original Parwana and Sanad
Kabuliat of the Lakhraj tenure,
were also kept with the

and was succeeded by his son Neelkantappa who now enjoys exemption from house tax

2. His elder brother Ewallappa who lives separately paid a house tax of Rupees 7/- a year until it was reduced to 4 Rs at the last Jamabandi.

3. Another brother named Kammanthappa was taxed 2 Rupees at the same time. The 4th brother named Fakirappa being left untaxed on account of his not performing the profession.

Father being an agriculturist

4. The above Register of the village Professionals includes Sanjiva a brother of Gurya, deceased as a Hissedar. This man was said to be old and without the profession, so he was

left unstayed. He appears to have petitioned the Govt. on account of a Tax of 4 Rs. being, levied on his tile roofed house occupied by his three sons, Mallappa, Thenchappa and Basappa. who are professionals.

5. The lowest rate on a Tile roofed house in a village or on a single individual performing a profession is Rupees 2/. Strictly speaking the three brothers ought to pay two rupees each a year while the Tax complained against is only 4 Rs.

6. It is needless to add that according to the long standing practice that professional members of the family of Brahmans in cases of the number

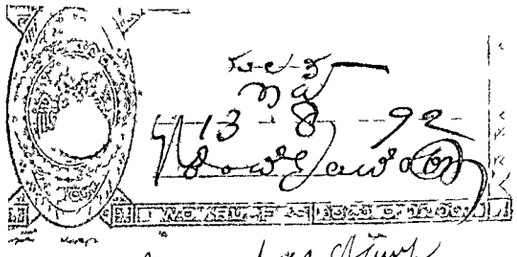
given in the Register ought
may the usual House Day.
The case was dealt with in
accordance with this practice
obtaining everywhere.

The petition with its
enclosures is herewith returned.

I have the honor to be
Sir
Your Most Obedt Servt

Abdul Rahman K.B.
Deputy Commissioner
Shimoga 2nd

14



MYSORE DEWAN'S OFFICE
PETITION DEPARTMENT.
REG'D. N° 1343
DATE 1-12-92

16

Proceedings of the Govt of H.H.
the Maharaja of Mysore

Mayh. 485-94 4

Read letter from
the Dy Comr Shemoga
dy 19 pl 1893 No 1270
1222

No 8697 dy 28 11 93
Pet: 820 2/12

From the letter read
above, the horse tax
appears to vary with
the profession of the
inmates of the house.
The Dy Comr is requested
to quote the authority under
which such variation
is made, while under
the Chief Comm's order
dy 28th Sept 1860 (Rev Manl
page 6) houses below the
tenth at least one rate in
lieu of all previous taxes
on professions.

27/11/93

for Chief Secretary

Dy Comr Shemoga Dr
the Vernacular records

(General Serial No. 30.)

1894

502.

From The Dy Commissioner Shimoga District

To

The Chief Secretary to the Dewan of Mysore.

Dated 25 Oct

Despatched July

Received

Enclosures No. Cancelled

General No. 4 83

No. 42

With reference to Govt Pro.

No 8697 / Pet 820 of the 28th November 1893 reports upon the variation of tax on licences

---

Submitted to Council

24/10

Vide proceedings 1869 29/11

Pet. Branch 13/7/94.

Rec'd 16/7.

The practice as opposed to the Rules - what is levied, as now reported, is perhaps not taxes from Taxes - This is not in conformity with the Rules issued with Govt No 265 of 28 Sept 1893 which

Received 4 83

Necessary orders about all taxes on professions &c —

The file will be sent to the Dewan —

24/10

No 48 in cumbrance
42

18

No

The Asst Commissioner's Office
Shimoga District
11th July 1894

To The Chief Secretary to the
Dewan of Mysore.

Sir,

With reference to the Proceedings of Government No $\frac{8697}{\text{Pet } 820}$ dated 28th November last requesting to quote the authority under which each variation is made as regards the imposition of tax on licenses, I have the honor to state that license tax is, under the existing practice, imposed on the licenses of professionals not exempted on account of village service, and the rate is put on with due consideration of the profession carried on in and the number of professionals occupying the house, the class of the house, terraced, tiled or thatched &c. In most cases the

This we cannot recognize by.

rate is 2 or 4 Rs in the rural villages. In some places the tax is put according to the number of 'Ankanams' in each house. The practice, it is generally understood, to be in accord with the existing Mohalaïpa rules.

2 The Vernacular records are herewith resubmitted for perusal and return.

I have the honor to be
Sir
Your most obed servt
Abdul Rahman, KRV
Dy Commissioner
Shimoga Dt

Gen Serial No. 30]

(1)

189

From

The Chief Secretary to the
Govt of Mysore

To

Dated

Despatched

Received

Enclosures No.

General No _____
No.

Redraft submd for approval

Proceedings of the Govt of H. H.
the Maharaja of Mysore

Read:-

Petition registered No 1343 dated 13th November 1892 from Sanjeeviah, Carpenter, residing in Munzoli, Shimoga Taluk praying for the cancellation of the professional tax of Rs 4 levied from him.

2 Read letters No. 1270/1222 dated 19th April 1893 and 48/42 dated 11th July 1894 from the Deputy Commissioner Shimoga, reporting that Sanjeeviah had not been taxed for a number of years, as he was old and that the house occupied by him and his three sons was recently taxed Rs 4; and further that tax is imposed on the houses of the professionals with due consideration of the profession carried on in and the number of professionals occupying the house, the class of the house, terraced, tiled & thatched &c.

Order thereon

The Deputy Commr does not state correctly the principle of variation in the Mohatarfa house tax in villages, and the Government cannot recognise as proper the plan of varying

Mysore L 83-12-6

No 9218 Pet. F. 65-94 dy 25-11-94 7102

varying the tax on
"Consideration of the profession
carried on and the number
of professionals occupying
a house" as reported in
the Deputy Commissioner's
letter.

2. The houses in question
appear to be tiled ones
and the rates for villages
under the orders of 11th
September 1860 are Rs 7, 6, 5th
2. If in the Shimoga District
an intermediate rate of
Rs 4 has been adopted
under the discretion
given in the Commr's 10th
reply of October 1860
to the Supt. of Nagar, it is
not the intention of the
Govt. now to interfere
with the rate adopted.

3. The manool exemption
of the registered Barabalutti
Holdars from the Moha-
turfa house tax should
of course be maintained,
but the exemption cannot
be extended to subordinate
members of the Holdar's
family. Adopting this
principle the non-taxing
till recently of the house

the Petitioner's son (the younger brother of the registered Assessee) was an unauthorized omission and not an exemption on account of old age as local Officials apparently assume. The rectification now of this ~~error~~ omission, by the imposition of the tax on the house occupied by the petitioner and his three sons, cannot give rise to any just Complaint.

4. It is a mistake to impose more than one house tax upon a house because several members of the same family occupy it, unless these members live separately and have separate means of access to their respective portions of the house.

5. The quality of the petitioners' house is not stated, but if it is inferior to that of Mallappa (Petitioner's nephew) the rate should be

be reduced from Rs 4
to Rs 2.

R. Drafts

Chief Secy.

To
The Dy. Commr.
Shimoga District
returning Newspaper
Declaration.

SHA
29/11

29/11

Press Copy sent.
V S

1894

GOVERNMENT OF MYSORE

PETITION

PROCEEDINGS

Dated 24th November 1894

No. 9218
Pet. 1 60-94

Passing orders on the petition of Sampyanna, carpenter of Mungoli, Shimoga Taluk, regarding the professional tax levied from him.

M.G.C.P.B.—19.12.94—1,0

Proceedings of the Government of His Highness the Maharaja of Mysore (Petition),—dated 25th November 1894.

READ :

Petition, registered No. 1343, dated 13th November 1892, from Sanjivaiya, Carpenter, residing in Mangoti, Shimoga Taluk, praying for the cancellation of the professional tax of Rs. 4 levied from him.

2. Letters Nos. 1270—1222, dated 19th April 1893, and 48—42, dated 11th July 1894, from the Deputy Commissioner, Shimoga, reporting that Sanjivaiya had not been taxed for a number of years, as he was old and that the house occupied by him and his three sons was but recently taxed Rs. 4 ; and stating further that tax is imposed on the houses of the professionals with due consideration of the profession carried on in, and the number of professionals occupying the house, the class of the house, terraced, tiled, thatched, &c.

No. 9218—Pet. F. 65-94, DATED, BANGALORE, 25TH NOVEMBER 1894.

ORDER THEREON.—The Deputy Commissioner does not state correctly the principle of variation in the Mohatarfa house-tax in villages, and the Government cannot recognize as proper the plan of varying the tax on " consideration of the profession carried on and the number of professionals occupying a house " as reported in the Deputy Commissioner's letter.

2. The houses in question appear to be tiled ones, and the rates for villages under the Orders of 11th September 1860 are Rs. 7, 6, 5 and 2. If in the Shimoga District, an intermediate rate of Rs. 4 has been adopted under the discretion given in the Commissioner's 10th reply of October 1860 to the Superintendent of Nagar, it is not the intention of the Government now to interfere with the rate adopted.

3. The mamul exemption of the registered Barabaluti Hakdar from the Mohatarfa house-tax should of course be maintained, but the exemption cannot be extended to subordinate members of the Hakdar's family. Adopting this principle, the non-taxing till recently of the house of the petitioner Sanjivaiya (the younger brother of the registered Hakdar) was an *unauthorized omission* and not an exemption on account of old age as local officials apparently assume. The rectification now of this omission by the imposition of the tax on the house occupied by the petitioner and his three sons cannot give rise to any just complaint.

4. It is a mistake to impose more than one house-tax upon a house because several members of the same family occupy it, unless these members live separately and have separate means of access to their respective portions of the house.

5. The quality of the petitioner's house is not stated, but if it is inferior to that of Mallappa (petitioner's nephew), the rate should be reduced from Rs. 4 to Rs. 2.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioner, Shimoga District, returning the vernacular papers.

Exd.—A.N.S.

No.

MYSORE DEWAN'S OFFICE,

PETITION DEPARTMENT,

18

Endorsement granted to Sanjeevaiah, of Mungate, Shimoga Taluk

in reply to his Petition Registered No. 1343 dated 12 December 92

appealing against the order of the Deputy Commr imposing a tax of Rs 4 on his house

Petitioner is ~~informed that~~ referred to the Dy Commr to whom orders have been issued

Mantd. 483-92-7

Enclosures are returned

"By Order"

Chief Secretary.

11/29/11

M. G. C. P., Bangalore—6-3-94.—2000.

2 Redrafts submitted for approval

(8)

November
1343.

[illegible]

[illegible]

[illegible]